



# Quarterly Summary of Federal, State, and Local Tax Revenue

JULY-SEPTEMBER 1991

U.S. Department of Commerce  
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Tax collections of Federal, State, and local governments totaled \$1,160.0 billion during the 12 months ending September 1991, an increase of 2.5 percent from the amount collected during the 12 months ending September 1990. Federal tax collections were \$638.1 billion, up 0.9 percent during this period. State tax collections totaled \$312.8 billion, up 3.5 percent this period, and local government taxes amounted to \$209.1 billion, an increase of 6.5 percent. Table A and figure 1 provide a summary by type of tax for the 12 month periods ending September 1991 and September 1990.

During the third quarter of calendar year 1991, collections of Federal, State, and local taxes amounted to \$283.7 billion. Compared to the corresponding quarter of 1990, this is an increase of \$11.5 billion or 4.2 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

## CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1991 these Federal "taxes" amounted to \$95.4 billion. (See appendix B.) Included, however, are all receipts

Figure 1.

### Twelve-Month Federal, State, and Local Tax Collections: September 1991 and 1990

(Billions of dollars)

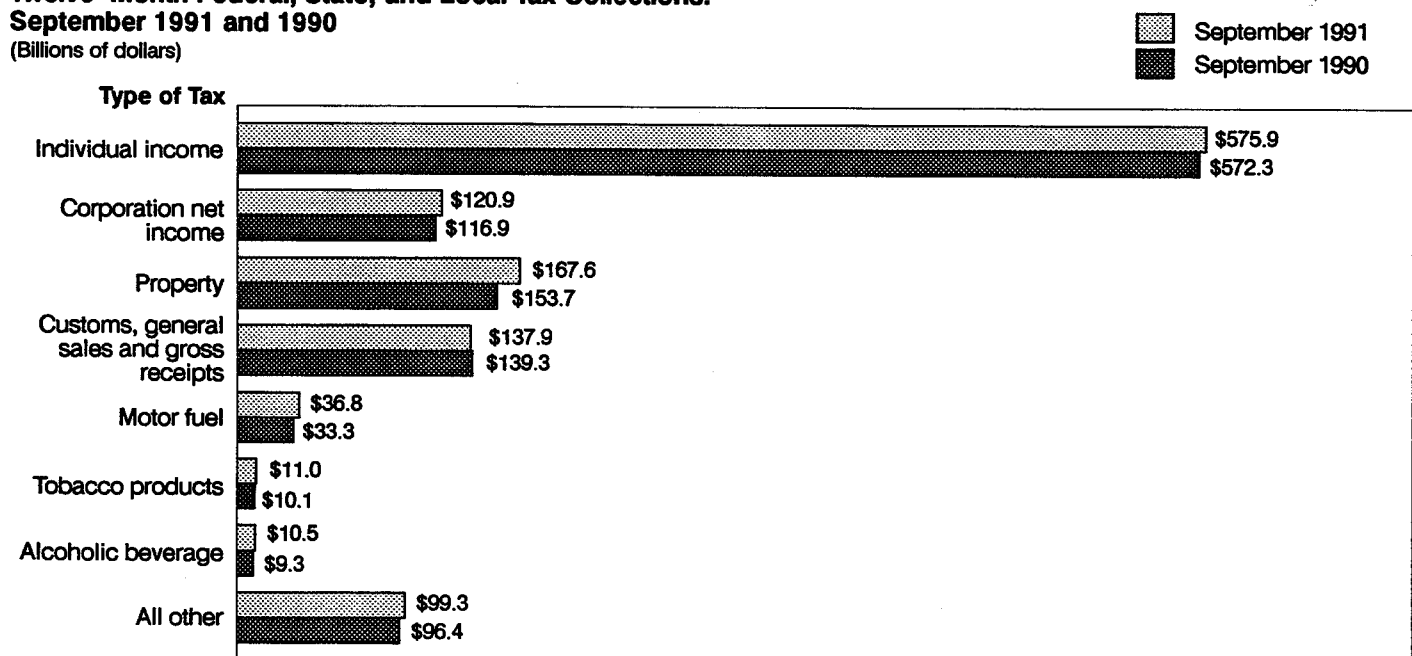


Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1991 and 1990

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending September— (million dollars)		Percent change
	1991	1990	
Total .....	\$1,159,955	\$1,131,186	2.5
Individual income .....	575,918	572,288	0.6
Corporation net income .....	120,907	116,878	3.4
Property .....	167,607	153,653	9.1
Customs, general sales and gross receipts .....	137,949	139,270	-0.9
Motor fuel .....	36,784	33,306	10.4
Tobacco product sales .....	11,022	10,085	9.3
Alcoholic beverage sales .....	10,474	9,285	12.8
All other .....	99,294	96,421	3.0

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to income taxes and motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10.3 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1990* and *State Government Finances: 1990*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1989-90*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than  $\pm 1$  percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:  
Third Quarter 1991 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1991											
3rd quarter . . . . .	283,745	161,127	122,618	146,258	26,851	37,936	33,461	9,139	2,884	2,420	24,796
2nd quarter . . . . .	327,736	194,486	133,250	173,798	40,049	33,985	35,415	10,038	2,955	2,963	28,533
1st quarter. . . . .	257,149	125,823	131,326	117,405	24,115	43,307	35,072	8,458	2,496	2,441	23,855
1990											
4th quarter . . . . .	291,325	156,703	134,622	138,457	29,892	52,379	34,001	9,149	2,687	2,650	22,110
3rd quarter . . . . .	272,237	155,800	116,437	140,738	26,060	34,547	34,780	8,699	2,725	2,184	22,504
2nd quarter . . . . .	329,124	200,774	128,350	176,673	41,641	31,065	35,264	8,090	2,481	2,524	31,386
1st quarter. . . . .	258,207	130,656	127,551	124,487	22,473	40,289	35,884	8,209	2,311	2,095	22,459
1989											
4th quarter . . . . .	271,618	145,471	126,147	130,390	26,704	47,752	33,342	8,308	2,568	2,482	20,072
3rd quarter . . . . .	262,392	150,917	111,475	134,324	29,210	32,998	33,088	8,277	2,400	2,266	19,829
2nd quarter . . . . .	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st quarter. . . . .	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter . . . . .	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter . . . . .	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter . . . . .	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter. . . . .	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter . . . . .	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter . . . . .	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter . . . . .	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter. . . . .	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter . . . . .	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter . . . . .	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter . . . . .	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter. . . . .	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
September 1991 . . . . .	1,159,955	638,139	521,816	575,918	120,907	167,607	137,949	36,784	11,022	10,474	99,294
June 1991 . . . . .	1,148,447	632,812	515,635	570,398	120,116	164,218	139,268	36,344	10,863	10,238	97,002
March 1991 . . . . .	1,149,835	639,100	510,735	573,273	121,708	161,298	139,117	34,396	10,389	9,799	99,855
December 1990 . . . . .	1,150,893	643,933	506,960	580,355	120,066	158,280	139,929	34,147	10,204	9,453	98,459
September 1990 . . . . .	1,131,186	632,701	498,485	572,288	116,878	153,653	139,270	33,306	10,085	9,285	96,421
June 1990 . . . . .	1,121,341	627,818	493,523	565,874	120,028	152,104	137,578	32,884	9,760	9,367	93,746
March 1990 . . . . .	1,117,930	627,193	490,737	563,089	124,847	149,686	138,693	32,756	9,846	9,179	89,834
December 1989 . . . . .	1,100,228	618,138	482,090	553,777	125,057	146,145	135,624	32,799	9,654	9,208	87,964
September 1989 . . . . .	1,089,664	615,853	473,811	546,002	129,285	140,742	134,373	33,198	9,639	9,223	87,202
June 1989 . . . . .	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989 . . . . .	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988 . . . . .	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988 . . . . .	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988 . . . . .	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988 . . . . .	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987 . . . . .	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987 . . . . .	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987 . . . . .	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987 . . . . .	880,220	489,565	390,655	436,983	94,239	119,244	107,4838	27,573	9,560	9,286	75,901
December 1986 . . . . .	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986 . . . . .	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986 . . . . .	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986 . . . . .	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals for previously published quarters.

**Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1991 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverages <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>QUARTER</b>											
<b>1991</b>											
3rd quarter .....	161,127	120,942	21,656	4,295	<sup>3</sup> 3,539	1,293	1,504	<sup>4</sup> 1,921	<sup>4</sup> 1,600	2,857	1,520
2nd quarter .....	194,486	142,290	31,868	3,703	4,538	1,366	2,002	1,800	1,197	3,089	2,633
1st quarter .....	125,823	90,099	19,131	3,835	<sup>3</sup> 3,366	1,104	1,535	<sup>4</sup> 1,668	<sup>4</sup> 1,786	2,542	757
<b>1990</b>											
4th quarter .....	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter .....	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter .....	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter .....	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
<b>1989</b>											
4th quarter .....	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter .....	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter .....	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	<sup>4</sup> 2,300	2,676	2,764
1st quarter .....	121,601	89,823	16,589	4,140	3,897	<sup>4</sup> 864	1,295	1,749	<sup>4</sup> 452	1,908	<sup>3</sup> 884
<b>1988</b>											
4th quarter .....	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter .....	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter .....	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter .....	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
<b>1987</b>											
4th quarter .....	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter .....	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter .....	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter .....	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
<b>1986</b>											
4th quarter .....	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter .....	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter .....	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter .....	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
<b>12 MONTHS ENDING</b>											
September 1991 .....	638,139	467,649	98,086	16,022	15,218	4,859	6,782	7,294	5,266	11,139	5,824
June 1991 .....	632,812	463,095	97,439	16,161	15,134	4,760	6,568	7,117	5,377	10,964	6,197
March 1991 .....	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990 .....	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990 .....	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990 .....	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990 .....	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989 .....	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989 .....	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989 .....	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989 .....	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988 .....	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,805	7,917	7,241
September 1988 .....	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988 .....	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988 .....	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987 .....	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987 .....	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987 .....	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987 .....	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986 .....	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986 .....	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986 .....	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986 .....	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.

<sup>2</sup>Excludes occupation taxes.

<sup>3</sup>Estimated

<sup>4</sup>Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1991 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income <sup>1</sup>	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1991												
3rd quarter .....	122,618	74,804	47,814	25,316	5,195	37,936	29,166	5,600	1,591	916	2,857	14,041
2nd quarter .....	133,250	88,027	45,223	31,508	8,181	33,985	31,712	5,500	1,589	961	3,293	16,521
1st quarter .....	131,326	77,117	54,209	27,306	4,984	43,307	31,237	5,092	1,392	906	3,125	13,977
1990												
4th quarter .....	134,622	72,817	61,805	24,139	4,461	52,379	29,812	5,374	1,591	909	2,598	13,359
3rd quarter .....	116,437	71,282	45,155	24,350	5,051	34,547	30,346	5,244	1,531	894	2,559	11,915
2nd quarter .....	128,350	86,378	41,972	31,192	8,140	31,065	31,204	5,161	1,501	907	3,255	15,925
1st quarter .....	127,551	76,212	51,339	26,439	5,469	40,289	31,791	4,906	1,365	870	2,948	13,474
1989												
4th quarter .....	126,147	68,315	57,832	23,065	4,711	47,752	29,106	4,900	1,420	861	2,461	11,871
3rd quarter .....	111,475	68,200	43,275	22,983	5,089	32,998	29,253	4,945	1,427	837	2,504	11,439
2nd quarter .....	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st quarter .....	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter .....	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd quarter .....	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter .....	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter .....	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter .....	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter .....	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter .....	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter .....	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986												
4th quarter .....	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3rd quarter .....	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2nd quarter .....	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1st quarter .....	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
12 MONTHS ENDING												
September 1991 .....	521,816	312,765	209,051	108,269	22,821	167,607	121,927	21,566	6,163	3,692	11,873	57,898
June 1991 .....	515,635	309,243	206,392	107,303	22,677	164,218	123,107	21,210	6,103	3,670	11,575	55,772
March 1991 .....	510,735	307,594	203,141	106,987	22,636	161,298	122,599	20,871	6,015	3,616	11,537	55,176
December 1990 .....	506,960	306,689	200,271	106,120	23,121	158,280	123,153	20,685	5,988	3,580	11,360	54,673
September 1990 .....	498,485	302,187	196,298	105,046	23,371	153,653	122,447	20,211	5,817	3,532	11,223	53,185
June 1990 .....	493,523	299,105	194,418	103,679	23,409	152,104	121,354	19,912	5,713	3,475	11,168	52,709
March 1990 .....	490,737	296,986	193,751	102,630	24,544	149,686	122,259	19,691	5,615	3,459	11,055	51,798
December 1989 .....	482,090	292,636	189,454	101,543	25,169	146,145	119,143	19,140	5,505	3,418	10,913	51,114
September 1989 .....	473,811	290,133	183,678	100,312	25,994	140,742	117,923	18,826	5,349	3,413	10,756	50,496
June 1989 .....	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989 .....	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988 .....	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988 .....	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988 .....	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988 .....	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987 .....	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987 .....	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987 .....	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987 .....	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986 .....	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986 .....	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986 .....	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986 .....	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678

<sup>1</sup>Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1989-90. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1991 and Prior Period**

(Million dollars)

Area	Area population, 1990	Collections, 12 months ending September			Area	Area population, 1990	Collections, 12 months ending September		
		1991	1990	Percent change			1991	1990	Percent change
ALABAMA									
Jefferson County .....	651,525	211.6	200.4	5.6	Sarasota County .....	277,776	231.4	204.8	13.0
Mobile County .....	378,643	71.0	73.0	-2.8	Volusia County .....	370,712	248.9	260.2	-4.3
ARIZONA									
Maricopa County .....	2,122,101	(NA)	1,438.9	(NA)	GEORGIA				
Pima County .....	666,880	421.5	451.0	-6.6	Cobb County .....	447,745	250.3	256.4	-2.4
ARKANSAS									
Pulaski County .....	349,660	146.9	121.5	20.9	De Kalb County .....	545,837	427.2	407.4	4.9
CALIFORNIA									
Alameda County .....	1,279,182	750.5	708.9	5.9	Fulton County .....	648,951	780.6	706.3	10.5
Contra Costa County .....	803,732	688.5	633.7	8.7	HAWAII				
Fresno County .....	667,490	288.4	272.0	6.0	Honolulu County .....	836,231	369.3	326.1	13.2
Kern County .....	543,477	(NA)	401.3	(NA)	ILLINOIS				
Los Angeles County .....	8,863,164	(NA)	5,011.8	(NA)	Cook County .....	5,105,067	5,238.8	4,807.6	9.0
Monterey County .....	355,660	(NA)	(NA)	(NA)	Du Page County .....	781,666	946.3	852.9	11.0
Orange County .....	2,410,556	1,926.1	1,698.4	13.4	Kane County .....	317,471	260.1	228.5	13.8
Riverside County .....	1,170,413	(NA)	(NA)	(NA)	Lake County .....	516,418	(NA)	542.4	(NA)
Sacramento County .....	1,041,219	500.0	455.2	9.8	St. Clair County .....	262,852	(NA)	132.6	(NA)
San Diego County .....	2,498,016	1,487.9	1,365.4	9.0	Will County .....	357,313	303.8	268.8	13.0
San Francisco County .....	723,959	576.1	529.3	8.8	Winnebago County .....	252,913	148.2	131.7	12.5
San Joaquin County .....	480,628	224.2	201.6	11.2	INDIANA				
San Mateo County .....	649,623	(NA)	509.5	(NA)	Allen County .....	300,836	176.4	163.4	8.0
Santa Barbara County .....	369,608	221.9	211.6	4.9	Lake County .....	475,594	364.6	367.8	-9
Santa Clara County .....	1,497,577	1,215.1	1,086.3	11.9	Marion County .....	797,159	(NA)	(NA)	(NA)
Solano County .....	340,421	186.8	171.7	8.8	IOWA				
Sonoma County .....	388,222	266.1	239.5	11.1	Polk County .....	327,140	266.8	254.7	4.8
Stanislaus County .....	370,522	162.6	162.0	.4	KANSAS				
Tulare County .....	311,921	101.4	109.4	-7.3	Johnson County .....	355,054	360.6	360.0	.2
Ventura County .....	669,016	471.3	426.2	10.6	Sedgwick County .....	403,662	(NA)	237.7	(NA)
COLORADO									
Adams County .....	265,038	169.0	164.7	2.6	KENTUCKY				
Arapahoe County .....	391,511	330.8	320.8	3.1	Jefferson County .....	664,937	250.9	235.8	6.4
Denver County .....	467,610	(NA)	352.0	(NA)	LOUISIANA				
El Paso County .....	397,014	(NA)	258.9	(NA)	East Baton Rouge Parish .....	380,105	94.0	94.0	-
Jefferson County .....	438,430	284.7	275.1	3.5	Jefferson Parish .....	448,306	168.8	136.6	23.6
CONNECTICUT									
Fairfield County .....	827,645	1,312.0	1,093.9	19.9	Orleans Parish .....	496,938	189.6	(NA)	(NA)
Hartford County .....	851,783	1,092.5	959.0	13.9	MARYLAND				
New Haven County .....	804,219	846.1	765.2	10.6	Anne Arundel County .....	427,239	270.7	243.6	11.1
New London County .....	254,957	253.3	236.1	7.3	Baltimore County .....	692,134	426.7	369.6	15.5
DELAWARE									
New Castle County .....	441,946	(NA)	155.9	(NA)	Baltimore City .....	736,014	459.8	431.1	6.6
DISTRICT OF COLUMBIA									
Washington, DC .....	606,900	892.2	786.9	13.4	Montgomery County .....	757,027	667.2	702.2	-5.0
FLORIDA									
Brevard County .....	398,978	(NA)	203.3	(NA)	Prince George's County .....	729,268	446.0	426.0	4.7
Broward County .....	1,255,488	1,108.4	1,006.5	10.1	MASSACHUSETTS				
Dade County .....	1,937,094	1,546.6	1,284.3	20.4	Bristol County .....	506,325	279.9	251.3	11.4
Duval County .....	672,971	381.9	346.8	10.1	Essex County .....	670,080	563.7	539.3	4.5
Escambia County .....	262,798	91.9	83.0	10.6	Hampden County .....	456,310	266.2	236.1	12.7
Hillsborough County .....	834,054	579.8	547.6	5.9	Middlesex County .....	1,398,468	1,401.4	1,265.0	10.8
Lee County .....	335,113	320.2	277.1	15.5	Norfolk County .....	616,087	585.2	535.0	9.4
Orange County .....	677,491	595.9	531.0	12.2	Plymouth County .....	435,276	338.5	290.1	16.7
Palm Beach County .....	863,518	1,123.9	953.2	17.9	Suffolk County .....	663,906	(NA)	593.8	(NA)
Pinellas County .....	851,659	597.2	552.6	8.1	Worcester County .....	709,705	392.1	361.8	8.4
Polk County .....	405,382	183.5	164.8	11.3	MICHIGAN				
					Genesee County .....	430,459	350.9	321.1	9.3
					Ingham County .....	281,912	242.0	233.2	3.8
					Kent County .....	500,631	431.3	370.8	16.3
					Macomb County .....	717,400	690.3	593.0	16.4
					Oakland County .....	1,083,592	1,491.1	1,371.2	8.7
					Washtenaw County .....	282,937	292.6	280.6	4.3
					Wayne County .....	2,111,687	1,902.5	1,627.4	16.9

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1991 and Prior Period—Continued

(Million dollars)

Area	Area population, 1990	Collections, 12 months ending September			Area	Area population, 1990	Collections, 12 months ending September		
		1991	1990	Percent change			1991	1990	Percent change
<b>MINNESOTA</b>					Lorain County .....	271,126	141.6	135.7	4.4
Dakota County .....	275,227	(NA)	219.4	(NA)	Lucas County .....	462,361	291.6	284.8	2.4
Hennepin County .....	1,032,431	1,283.5	1,211.6	5.9	Mahoning County .....	264,806	112.5	111.3	1.0
Ramsey County .....	485,765	446.6	418.0	6.8	Montgomery County .....	573,809	324.3	332.0	-2.3
<b>MISSISSIPPI</b>					Stark County .....	367,585	163.5	162.8	.5
Hinds County .....	254,441	128.5	124.5	3.2	Summit County .....	514,990	308.2	298.1	3.4
<b>MISSOURI</b>					<b>OKLAHOMA</b>				
Jackson County .....	633,232	366.3	300.5	21.9	Oklahoma County .....	599,611	205.2	205.3	-.1
St. Louis County .....	993,529	743.1	674.3	10.2	Tulsa County .....	503,341	212.0	194.2	9.1
St. Louis City .....	396,685	162.7	153.8	5.8	<b>OREGON</b>				
<b>NEBRASKA</b>					Clackamas County .....	278,850	(NA)	202.1	(NA)
Douglas County .....	416,444	(NA)	317.3	(NA)	Lane County .....	282,912	233.3	230.6	1.2
<b>NEVADA</b>					Multnomah County .....	583,887	662.1	630.5	5.0
Clark County .....	741,459	283.2	249.8	13.4	Washington County .....	311,554	329.9	295.6	11.6
<b>NEW HAMPSHIRE</b>					<b>PENNSYLVANIA</b>				
Hillsborough County .....	336,073	408.7	359.1	13.8	Allegheny County .....	1,336,449	1,150.5	1,063.4	8.2
<b>NEW JERSEY</b>					Berks County .....	336,523	156.5	140.8	11.2
Bergen County .....	825,380	1,276.0	1,218.9	4.7	Bucks County .....	541,174	441.7	410.4	7.6
Burlington County .....	395,066	380.6	352.7	7.9	Chester County .....	376,396	138.1	121.3	13.9
Camden County .....	502,824	514.0	463.7	10.9	Delaware County .....	547,651	279.7	255.4	9.5
Essex County .....	778,206	(NA)	677.7	(NA)	Erie County .....	275,572	127.7	139.0	-8.2
Hudson County .....	553,099	617.2	518.8	19.0	Lancaster County .....	422,822	86.7	91.1	-4.8
Mercer County .....	325,824	386.7	349.5	10.6	Lehigh County .....	291,130	180.7	186.4	-3.1
Middlesex County .....	671,780	931.4	835.6	11.5	Luzerne County .....	328,149	117.5	103.9	13.1
Monmouth County .....	553,124	870.8	743.7	17.1	Montgomery County .....	678,111	507.0	493.3	2.8
Morris County .....	421,353	674.7	627.0	7.6	Philadelphia County .....	1,585,577	706.6	652.5	8.3
Ocean County .....	433,203	564.9	531.0	6.4	Westmoreland County .....	370,321	174.4	150.1	16.1
Passaic County .....	453,060	483.0	478.6	.9	York County .....	339,574	168.3	133.5	26.1
Union County .....	493,819	671.4	616.6	8.9	<b>RHODE ISLAND</b>				
<b>NEW MEXICO</b>					Providence County .....	596,270	489.8	458.3	6.9
Bernalillo County .....	480,577	150.7	152.0	-.8	<b>SOUTH CAROLINA</b>				
<b>NEW YORK</b>					Charleston County .....	295,039	177.1	165.5	7.0
Albany County .....	292,594	235.4	229.2	2.7	Greenville County .....	320,167	163.4	160.6	1.7
Dutchess County .....	259,462	264.4	244.2	8.3	Richland County .....	285,720	147.9	149.4	-1.0
Erie County .....	968,532	973.2	826.7	17.7	<b>TENNESSEE</b>				
Monroe County .....	713,968	747.8	670.7	11.5	Davidson County .....	510,784	258.1	260.9	-1.1
Nassau County .....	1,287,348	2,313.8	2,244.3	3.1	Hamilton County .....	285,536	141.0	140.5	.4
New York City .....	7,322,564	7,538.8	6,904.8	9.2	Knox County .....	335,749	123.2	122.8	.3
Oneida County .....	250,836	177.5	157.6	12.6	Shelby County .....	826,330	311.2	315.0	-1.2
Onondaga County .....	468,973	513.3	441.8	16.2	<b>TEXAS</b>				
Orange County .....	307,647	317.3	281.9	12.6	Bexar County .....	1,185,394	701.8	649.3	8.1
Rockland County .....	265,475	483.6	390.8	23.7	Cameron County .....	260,120	87.3	67.7	29.1
Suffolk County .....	1,321,864	2,043.6	2,088.3	-2.1	Dallas County .....	1,852,810	1,768.3	1,669.1	5.9
Westchester County .....	874,866	1,560.8	1,501.1	4.0	El Paso County .....	591,610	254.3	237.7	7.0
<b>NORTH CAROLINA</b>					Harris County .....	2,818,199	1,981.8	1,916.2	3.4
Cumberland County .....	274,566	69.7	67.6	3.0	Hidalgo County .....	383,545	114.5	105.0	9.1
Forsyth County .....	265,878	146.4	125.7	16.6	Nueces County .....	291,145	206.3	195.7	5.5
Guilford County .....	347,420	206.1	184.4	11.8	Tarrant County .....	1,170,103	574.0	548.4	4.7
Mecklenburg County .....	511,433	339.0	316.2	7.2	Travis County .....	576,407	456.1	434.5	5.0
Wake County .....	423,380	276.4	236.6	16.8	<b>UTAH</b>				
<b>OHIO</b>					Salt Lake County .....	725,956	368.2	362.3	1.6
Butler County .....	291,479	(NA)	143.9	(NA)	Utah County .....	263,590	68.2	64.9	5.1
Cuyahoga County .....	1,412,140	1,051.2	959.7	9.5	<b>VIRGINIA</b>				
Franklin County .....	961,437	793.4	709.0	11.9	Fairfax County .....	818,584	1,019.6	956.8	6.6
Hamilton County .....	866,228	(NA)	602.9	(NA)	Norfolk City .....	261,229	115.6	113.1	2.3
					Virginia Beach City .....	393,069	217.5	200.6	8.4

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1991 and Prior Period—Continued**

(Million dollars)

Area	Area population, 1990	Collections, 12 months ending September			Area	Area population, 1990	Collections, 12 months ending September		
		1991	1990	Percent change			1991	1990	Percent change
WASHINGTON					WISCONSIN				
King County .....	1,507,319	1,102.8	992.2	11.1	Dane County .....	367,085	325.9	297.1	9.7
Pierce County .....	586,203	284.3	259.9	9.4	Milwaukee County .....	959,275	888.0	848.4	4.7
Snohomish County .....	465,642	248.9	220.4	12.9	Waukesha County .....	304,715	372.9	310.6	20.1
Spokane County .....	361,364	154.2	152.6	1.0					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

<sup>1</sup>Population data are from the 1990 Current Population Report.



Table 5. Collections of Selected State Taxes: September 1991 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	3rd quarter 1991 (thousand dollars)	12-month periods			3rd quarter 1991 (thousand dollars)	12-month periods		
		Year ending September 1991 (thousand dollars)	Percent change from—			Year ending September 1991 (thousand dollars)	Percent change from—	
			Year ending June 1991	Year ending September 1990			Year ending June 1991	Year ending September 1990
United States, Total <sup>2</sup> .....	74,804,161	312,765,302	1.1	3.5	24,886,831	103,019,673	-.2	1.9
Alabama .....	964,404	3,942,956	.1	3.4	265,245	1,050,819	-.1	1.3
Alaska .....	395,110	1,884,518	10.1	40.6	(X)	(X)	(X)	(X)
Arizona .....	1,082,521	4,752,331	3.3	10.6	494,873	2,014,107	.4	3.4
Arkansas .....	676,086	2,419,166	3.7	7.2	263,271	914,966	3.7	6.8
California.....	9,771,229	44,142,712	-1.3	.1	2,399,335	13,475,406	-5.7	-2.8
Colorado.....	871,601	3,245,771	2.6	5.6	229,342	856,039	1.3	1.8
Connecticut .....	1,048,876	5,240,819	-.5	.6	600,806	2,628,590	-1.6	4.9
Delaware.....	296,804	1,186,523	2.0	3.8	(X)	(X)	(X)	(X)
Florida .....	2,905,990	13,404,694	.1	.9	1,834,170	8,064,562	-.5	-1.2
Georgia .....	1,731,480	7,098,903	-.6	-.7	658,002	2,638,601	-.9	-1.6
Hawaii .....	673,945	2,637,620	.7	8.4	335,721	1,300,130	1.7	6.7
Idaho .....	309,135	1,226,649	3.6	6.0	113,446	409,796	1.4	4.4
Illinois .....	3,243,354	13,263,012	.2	1.3	1,060,424	4,138,195	.7	1.3
Indiana .....	1,501,476	6,224,344	.6	1.4	718,705	2,577,407	1.6	1.0
Iowa .....	878,710	3,515,293	2.4	5.2	255,503	981,298	.4	2.6
Kansas.....	659,768	2,865,351	1.1	5.6	241,533	931,460	1.4	5.3
Kentucky .....	1,146,067	4,694,684	2.0	8.3	346,703	1,261,910	2.3	8.1
Louisiana.....	1,038,771	4,504,059	-.3	5.0	383,727	1,508,198	2.2	7.5
Maine.....	402,820	1,531,886	.4	-1.3	150,567	504,377	1.5	-.2
Maryland.....	1,302,535	6,427,500	.4	-1.4	251,756	1,532,876	-.5	-2.7
Massachusetts.....	2,309,180	9,520,937	1.5	1.6	461,056	1,930,510	1.1	.9
Michigan .....	3,164,481	10,892,400	2.0	-2.7	905,196	3,064,227	3.4	-3.8
Minnesota.....	1,590,911	6,978,178	-.6	1.4	480,809	2,000,686	1.9	5.5
Mississippi .....	598,472	2,471,291	-.6	3.3	289,370	1,119,804	-	1.5
Missouri .....	1,244,768	4,991,163	-.1	-1.2	492,467	1,866,596	.2	-2.4
Montana .....	174,069	851,258	-.6	-4.0	(X)	(X)	(X)	(X)
Nebraska.....	454,061	1,809,374	2.7	15.7	163,486	639,277	3.0	22.3
Nevada .....	433,758	1,540,938	(NA)	(NA)	279,842	859,842	(NA)	(NA)
New Hampshire .....	141,331	631,042	5.2	7.0	(X)	(X)	(X)	(X)
New Jersey .....	3,021,112	11,881,361	.9	10.0	1,045,395	3,997,593	-1.1	12.4
New Mexico.....	540,341	2,106,854	1.8	4.7	251,614	932,711	2.0	8.5
New York <sup>3</sup> .....	7,351,426	29,680,095	2.5	5.1	1,543,443	6,050,163	-.2	-.6
North Carolina .....	1,908,147	8,003,072	2.0	2.8	476,928	1,776,455	5.2	3.3
North Dakota .....	161,111	763,667	2.4	12.4	55,732	269,136	1.6	8.2
Ohio .....	2,569,818	11,708,281	1.3	2.2	934,255	3,595,004	.6	.3
Oklahoma .....	965,729	3,906,581	.9	11.2	253,742	973,027	1.0	10.7
Oregon .....	707,492	3,055,726	.7	6.3	(X)	(X)	(X)	(X)
Pennsylvania .....	3,112,459	13,547,123	2.3	3.0	1,075,833	4,193,197	-.1	-1.0
Rhode Island .....	267,742	1,262,985	-.3	1.8	86,896	399,207	-5.3	-.7
South Carolina.....	940,406	3,842,625	-2.6	-4.2	276,122	1,331,050	-7.4	-10.4
South Dakota.....	138,322	515,322	-.2	4.9	68,123	251,697	1.5	4.2
Tennessee.....	1,088,436	4,277,102	.2	.2	636,887	2,383,408	.9	.8
Texas .....	3,752,877	15,918,138	1.3	7.5	2,094,810	8,308,054	1.5	9.0
Utah .....	371,457	1,807,653	-.2	-.5	142,272	746,316	1.1	1.7
Vermont .....	179,552	708,617	3.2	5.2	38,842	134,600	7.2	.7
Virginia .....	1,772,346	7,018,831	2.3	3.2	385,552	1,541,272	-.6	-2.5
Washington .....	2,890,956	8,838,792	11.2	17.2	1,254,380	4,850,792	1.9	8.0
West Virginia .....	548,684	2,344,578	-.7	2.2	173,089	802,017	-1.9	2.1
Wisconsin.....	1,311,937	7,065,945	.7	6.3	368,645	2,040,300	.7	1.7
Wyoming .....	192,098	616,582	.9	5.5	48,916	173,995	1.8	4.9
Exhibit: Dist. Of Columbia ..	873,520	2,429,102	3.1	3.6	113,617	468,464	-1.0	-2.5

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1991 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3rd quarter 1991 (thousand dollars)	12-month periods			3rd quarter 1991 (thousand dollars)	12-month periods		
		Year ending September 1991 (thousand dollars)	Percent change from—			Year ending September 1991 (thousand dollars)	Percent change from—	
			Year ending June 1991	Year ending September 1990			Year ending June 1991	Year ending September 1990
United States, Total <sup>2</sup> .....	5,431,240	20,916,885	1.7	6.7	1,543,298	5,967,340	1.0	6.2
Alabama .....	75,160	290,448	-.1	-1.3	17,935	68,801	.7	-.3
Alaska .....	14,844	42,981	16.1	14.0	4,634	17,217	.7	11.8
Arizona .....	87,031	394,989	9.1	27.1	12,141	53,018	2.4	15.3
Arkansas .....	76,639	244,061	9.8	13.9	16,704	61,648	1.7	-.1
California .....	561,604	2,165,212	8.1	54.9	184,068	747,344	-1.1	-3.1
Colorado .....	103,440	344,875	4.9	4.0	16,293	61,557	.5	3.1
Connecticut .....	86,898	357,458	-1.6	10.9	28,903	121,810	-.4	2.4
Delaware .....	15,955	68,022	2.7	5.5	4,590	18,103	5.3	41.7
Florida .....	205,762	823,147	5.4	10.2	103,014	433,538	1.3	25.3
Georgia .....	114,270	451,550	.1	2.6	14,369	84,656	-.6	-2.6
Hawaii .....	16,773	56,198	5.7	5.0	7,315	26,543	1.1	8.7
Idaho .....	36,009	117,986	5.8	8.5	4,708	17,397	1.4	4.7
Illinois .....	259,774	1,013,149	-1.1	2.6	83,388	323,302	1.3	-.5
Indiana .....	147,749	578,871	-1.6	-.8	22,554	96,486	-5.8	-14.0
Iowa .....	88,733	330,954	.1	-1.4	25,268	89,981	4.0	5.6
Kansas .....	59,820	237,054	1.0	3.6	15,611	56,382	3.3	2.4
Kentucky .....	86,158	331,348	-.8	-6.5	3,387	13,894	-1.7	-1.3
Louisiana .....	115,417	438,371	-1.5	4.3	21,641	85,486	2.3	18.7
Maine .....	39,388	133,946	3.0	-.8	14,681	47,377	8.1	8.1
Maryland .....	113,086	440,960	-.6	-1.7	15,389	64,699	5.5	6.0
Massachusetts .....	141,556	510,891	(NA)	(NA)	36,011	142,848	-1.1	-4.2
Michigan .....	192,133	716,847	-1.0	-3.6	66,206	255,497	-.2	-1.7
Minnesota .....	126,097	461,844	.9	-.8	37,678	156,873	2.0	.4
Mississippi .....	93,148	310,773	-2.9	1.0	13,113	50,972	.1	-.9
Missouri .....	93,956	364,104	-.2	.4	20,735	78,571	.7	.8
Montana .....	35,251	110,205	.1	-3.0	3,759	13,155	4.7	4.1
Nebraska .....	60,846	224,026	.6	3.6	9,724	38,979	-	1.2
Nevada .....	23,870	101,870	2.9	3.9	18,923	30,923	(NA)	(NA)
New Hampshire .....	25,046	104,684	15.4	34.3	10,993	43,483	8.9	13.6
New Jersey .....	102,980	398,812	-.3	-1.1	71,844	276,952	.4	25.5
New Mexico .....	43,868	171,995	-	3.3	4,918	17,787	1.3	-1.0
New York <sup>3</sup> .....	128,550	486,753	-1.5	-6.7	157,015	603,057	-1.4	4.3
North Carolina .....	224,006	828,326	.4	-.6	8,993	20,512	35.0	33.6
North Dakota .....	20,708	72,688	-2.1	-2.5	2,678	16,177	-2.1	6.5
Ohio .....	291,226	1,074,749	3.8	7.8	57,391	212,055	.1	-1.4
Oklahoma .....	84,630	321,631	.1	1.2	17,327	69,183	-.6	-4.3
Oregon .....	52,996	241,900	-6.6	-.9	22,989	84,184	1.1	2.6
Pennsylvania .....	187,523	723,823	.2	-2.9	69,005	226,835	6.3	4.6
Rhode Island .....	21,673	75,152	5.3	-2.6	10,019	40,119	-.1	2.5
South Carolina .....	86,885	334,806	-1.6	-8.4	6,615	29,463	-2.9	-3.5
South Dakota .....	21,337	70,562	-3.1	-2.7	3,696	13,686	-1.5	-1.1
Tennessee .....	164,961	633,394	-.3	-.6	19,503	77,782	-.8	-2.6
Texas .....	383,460	1,489,230	-.8	-1.7	159,422	609,387	2.5	34.8
Utah .....	32,127	153,887	-5.8	-5.5	6,122	21,317	3.2	-4.1
Vermont .....	14,388	53,971	3.4	1.0	3,810	12,582	4.0	.9
Virginia .....	142,787	627,697	1.2	.2	4,033	15,724	1.7	-1.0
Washington .....	165,003	597,331	2.1	16.8	36,378	141,053	.6	1.0
West Virginia .....	51,055	202,598	-1.6	-2.5	8,548	32,232	1.5	.2
Wisconsin .....	104,637	549,576	.6	2.5	37,809	141,493	-	-2.3
Wyoming .....	10,027	41,180	8.2	27.1	1,448	5,220	1.4	-4.7
Exhibit: Dist. Of Columbia ..	10,417	31,262	10.3	4.1	4,279	10,344	17.5	11.2

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1991 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3rd quarter 1991 (thousand dollars)	12-month periods			3rd quarter 1991 (thousand dollars)	12-month periods		
		Year ending September 1991 (thousand dollars)	Percent change from—			Year ending September 1991 (thousand dollars)	Percent change from—	
			Year ending June 1991	Year ending September 1990			Year ending June 1991	Year ending September 1990
United States, Total <sup>2</sup> .....	845,876	3,411,220	.6	5.1	23,433,978	99,645,607	1.0	3.2
Alabama .....	27,652	109,439	.3	2.2	306,981	1,174,230	1.2	4.7
Alaska .....	3,503	12,275	.2	1.4	(X)	(X)	(X)	(X)
Arizona .....	10,230	41,156	3.4	3.2	278,060	1,300,218	4.4	25.1
Arkansas .....	6,442	23,932	-.3	-4.3	204,623	815,710	2.7	9.1
California .....	76,934	170,460	32.4	29.5	3,770,914	16,714,009	-.6	-2.7
Colorado .....	5,757	21,441	10.4	12.3	407,304	1,515,329	3.7	10.6
Connecticut .....	11,916	50,174	-5.0	1.9	3,918	469,905	-1.0	-21.2
Delaware .....	3,113	10,383	(NA)	(NA)	123,896	471,033	1.6	1.4
Florida .....	104,904	522,198	-3.7	8.5	(X)	(X)	(X)	(X)
Georgia .....	29,624	113,359	-1.5	-3.2	741,451	2,952,473	.2	1.8
Hawaii .....	11,144	41,365	1.4	.9	240,436	897,180	2.8	21.7
Idaho .....	3,385	12,601	.1	.6	95,158	455,663	2.1	10.5
Illinois .....	15,642	62,096	-2.4	-2.3	1,014,167	4,515,924	-.5	2.3
Indiana .....	9,046	33,204	-.2	-4.2	484,158	2,198,697	.7	5.4
Iowa .....	3,710	12,697	-.1	.4	354,197	1,390,406	3.5	7.3
Kansas .....	11,188	50,056	-3.4	-1.0	205,419	891,622	1.2	3.6
Kentucky .....	14,332	51,950	1.0	2.6	359,308	1,506,183	-1.4	15.8
Louisiana .....	10,638	42,303	-1.4	-1.2	208,612	818,470	2.5	8.5
Maine .....	10,423	35,031	.3	1.9	139,163	574,719	-1.0	-3.4
Maryland .....	4,467	25,944	-1.4	-2.0	538,488	2,955,796	.8	2.6
Massachusetts .....	16,919	56,200	-2.6	-20.4	1,249,614	5,124,103	1.2	1.5
Michigan .....	32,392	114,670	-	-5.7	1,161,582	3,691,635	1.4	-3.3
Minnesota .....	12,198	55,265	-.6	-.9	609,989	2,872,139	-3.4	-2.1
Mississippi .....	8,933	33,475	-.7	-.7	117,040	472,761	-1.4	6.5
Missouri .....	6,090	23,125	-1.4	-3.5	440,518	1,821,951	-.4	-2.3
Montana .....	3,200	14,866	14.2	12.0	52,155	277,633	-1.4	-2.0
Nebraska .....	4,289	15,841	-.6	-1.8	148,693	625,345	3.7	20.9
Nevada .....	4,881	15,181	21.4	22.4	(X)	(X)	(X)	(X)
New Hampshire .....	3,919	13,823	8.0	13.9	7,387	37,524	1.6	-9.9
New Jersey .....	13,945	81,844	1.0	50.7	916,525	3,555,492	4.9	16.9
New Mexico .....	4,676	17,299	.7	1.2	94,576	408,522	4.1	12.7
New York .....	62,084	243,885	-1.5	16.4	3,356,065	14,679,268	1.2	.7
North Carolina .....	40,783	153,143	-.3	-.2	836,812	3,542,487	.2	4.5
North Dakota .....	990	5,554	-8.5	1.6	25,299	116,032	1.5	4.5
Ohio .....	17,323	64,724	-1.3	-3.4	1,033,769	4,261,463	1.1	3.2
Oklahoma .....	14,703	55,053	-.8	-.7	293,952	1,244,771	2.2	19.6
Oregon .....	3,147	10,562	.9	-2.2	454,219	2,021,992	1.9	8.4
Pennsylvania .....	32,293	143,570	.5	2.2	836,432	3,387,957	3.5	4.8
Rhode Island .....	2,401	9,937	-	-.1	116,685	442,703	3.7	3.6
South Carolina .....	18,750	112,009	-1.9	-3.9	413,005	1,398,613	.9	-1.8
South Dakota .....	2,120	9,161	-4.4	-2.3	(X)	(X)	(X)	(X)
Tennessee .....	15,680	62,195	-	-.6	1,942	94,891	-2.2	-9.3
Texas .....	97,385	378,693	1.3	11.4	(X)	(X)	(X)	(X)
Utah .....	2,947	12,306	-6.5	-23.0	136,206	644,619	-.3	1.9
Vermont .....	3,811	14,187	1.5	.9	65,928	263,253	2.2	2.5
Virginia .....	12,951	85,204	.1	1.4	902,635	3,410,943	4.9	10.5
Washington .....	21,297	117,468	.6	2.6	(X)	(X)	(X)	(X)
West Virginia .....	2,068	8,519	-.5	-.4	142,515	611,381	.1	14.1
Wisconsin .....	9,321	40,405	1.6	1.7	544,182	3,020,562	.6	12.8
Wyoming .....	330	992	.0	-14.8	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,249	5,905	-4.8	-.7	148,086	621,297	.3	-1.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1991 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3rd quarter 1991 (thousand dollars)	12-month periods			3rd quarter 1991 (thousand dollars)	12-month periods		
		Year ending September 1991 (thousand dollars)	Percent change from—			Year ending September 1991 (thousand dollars)	Percent change from—	
			Year ending June 1991	Year ending September 1990			Year ending June 1991	Year ending September 1990
United States, Total <sup>2</sup> .....	4,736,028	20,834,263	.4	-2.8	2,663,531	11,140,711	2.6	5.6
Alabama .....	34,124	167,710	-1.1	-6.8	30,045	152,775	3.1	16.7
Alaska .....	87,541	262,893	5.8	29.2	2,970	22,099	(NA)	(NA)
Arizona .....	55,293	205,954	7.1	17.9	42,611	231,361	6.7	12.8
Arkansas .....	30,478	112,888	-7.6	-10.8	29,424	81,611	18.7	19.3
California .....	1,184,879	4,430,983	-2	-8.2	322,455	1,340,194	3.2	15.1
Colorado .....	30,785	108,525	-7.5	-15.1	25,190	104,166	1.0	-4.1
Connecticut .....	91,687	540,981	.4	-11.7	34,872	157,156	1.1	-.5
Delaware .....	22,167	116,459	-4.9	-.7	5,129	20,112	-2.5	-15.5
Florida .....	54,855	486,141	-2.1	-27.6	152,038	626,081	2.7	7.6
Georgia .....	81,252	391,172	-6.2	-18.8	10,459	99,418	-.7	2.6
Hawaii .....	16,033	98,619	(NA)	-3.4	5,002	20,856	-.4	2.3
Idaho .....	14,589	61,933	3.7	-12.0	9,474	53,036	-8.8	-26.4
Illinois .....	189,833	935,790	-.5	-4.5	213,077	656,905	2.9	1.4
Indiana .....	15,549	304,806	-4.6	-11.9	29,124	162,685	-1.8	-13.6
Iowa .....	47,058	217,476	7.7	14.7	59,060	233,130	1.4	4.3
Kansas .....	42,562	216,765	1.8	1.0	26,015	114,574	1.2	4.9
Kentucky .....	55,346	287,463	-4.4	-.4	51,285	156,685	15.1	4.7
Louisiana .....	56,881	304,406	-8.8	-13.9	16,588	77,429	1.3	-3.9
Maine .....	11,055	72,792	-4.3	35.6	10,071	54,136	-1.2	-
Maryland .....	54,371	240,585	-5.8	-16.7	31,937	154,644	1.1	-.2
Massachusetts .....	185,715	731,872	1.7	-12.7	41,774	289,232	-5.2	5.5
Michigan .....	459,322	1,699,190	.8	-5.3	129,288	507,121	5.6	1.0
Minnesota .....	100,683	435,182	-5.0	-10.2	85,717	396,595	1.8	14.4
Mississippi .....	29,152	141,966	1.5	20.3	14,565	83,117	-.6	-8.1
Missouri .....	48,414	218,748	-2.7	-3.1	50,866	210,178	.9	.1
Montana .....	12,571	68,984	-2.6	-19.0	8,213	38,314	1.7	-1.9
Nebraska .....	24,903	87,044	6.2	17.0	11,737	58,357	-.3	-1.5
Nevada .....	(X)	(X)	(X)	(X)	9,244	70,344	-4.8	-4.8
New Hampshire .....	19,284	119,295	-2.4	.1	6,816	52,967	-5.0	-10.0
New Jersey .....	200,854	994,620	-3.5	-10.1	94,253	340,972	-.4	-7.2
New Mexico .....	17,244	60,131	14.3	8.2	23,162	101,536	-.8	-3.8
New York .....	621,913	2,405,180	7.3	30.5	151,900	630,500	1.7	6.1
North Carolina .....	133,356	510,330	2.1	-11.6	53,435	259,765	1.6	-.2
North Dakota .....	8,515	53,940	(NA)	(NA)	5,454	39,289	-2.9	-1.8
Ohio .....	9,676	625,311	-.8	-3.4	139,348	462,496	10.5	13.1
Oklahoma .....	34,506	146,343	6.4	45.3	77,109	319,963	.1	18.3
Oregon .....	37,356	146,128	-2.0	1.2	58,248	252,257	-1.3	-1.2
Pennsylvania .....	275,645	1,219,846	5.4	9.1	118,398	495,108	15.2	20.6
Rhode Island .....	4,620	60,733	-1.4	-11.6	11,347	54,285	2.4	34.6
South Carolina .....	35,781	151,654	.1	-9.0	16,366	85,897	.5	-5.1
South Dakota .....	8,088	36,796	-5.1	9.0	9,837	38,433	-8.1	23.6
Tennessee .....	58,373	338,647	-2.0	8.7	31,739	164,762	1.0	-1.8
Texas .....	(X)	(X)	(X)	(X)	205,504	788,908	.5	2.4
Utah .....	13,776	79,610	-1.1	-15.7	10,105	46,933	.8	23.7
Vermont .....	5,245	24,656	-10.0	-7.3	9,151	42,487	4.2	11.6
Virginia .....	63,983	283,465	-.6	-2.3	67,019	273,197	2.3	5.1
Washington .....	(X)	(X)	(X)	(X)	48,205	215,721	1.2	12.3
West Virginia .....	44,340	189,679	-.8	-17.3	23,293	85,045	-.3	7.0
Wisconsin .....	106,375	440,572	-.1	.8	38,598	178,791	2.0	.3
Wyoming .....	(X)	(X)	(X)	(X)	6,014	39,088	-4.9	-16.8
Exhibit: Dist. Of Columbia ..	37,395	140,971	6.9	.9	5,212	19,429	7.8	21.2

-Represents zero. NA Not available. X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear

in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

<sup>3</sup>Includes taxes collected for the five dependent transportation districts.

## Appendix A.

# Legal and Administrative Revisions Affecting State Tax Collections

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Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

### ALABAMA

Motor vehicle and operators' license tax. Motor carrier fees increased effective August 8, 1991.

### ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

Individual income tax. Tax rate reductions effective beginning with the 1990 tax year.

Corporation net income tax. Basis of tax changed from a graduated tax rate to a flat rate effective for tax years beginning with the 1990 tax year.

### ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 22 cents per pack effective July 1, 1991.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

### CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989, returned to 4.75 percent effective January 1, 1991, and increased to 6 percent effective July 15, 1991.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990, and from 14 to 15 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Surtax imposed effective July 15, 1991.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990, and a surtax imposed on motor vehicle registration fees effective August 1, 1991.

### COLORADO

Motor fuels sales tax. Tax rate increased from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990, and increased again effective July 1, 1991.

Individual income tax. Additional tax imposed effective for tax years beginning after 1989.

Motor vehicle and operators' license tax. Truck registration fees increased effective January 1, 1990.

### CONNECTICUT

Motor fuel sales tax. Tax rate increased from 20 to 22 cents per gallon effective July 1, 1990. Additional rate increases were effective as follows: from 22 to 23 cents per gallon July 1, 1991, and from 23 to 25 cents per gallon September 1, 1991.

Individual income tax. Capital gains and dividends tax being phased out, beginning with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

### DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990, and from 19 to 24 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Motor vehicles may be registered for 2 years effective July 20, 1990. Various operators' license fees increased effective July 2, 1990.

## FLORIDA

Tobacco product sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fee increases became effective June 1, 1990, and again on July 1, 1990. Some additional motor vehicle fee increases were effective July 1, 1991.

## HAWAII

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective July 1, 1991.

## IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

## ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 16 to 19 cents effective January 1, 1990.

## IOWA

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

## KANSAS

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990, and from 16 to 17 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

## KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1991, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

## LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Commercial motor vehicle inspection fees increased effective September 6, 1991.

## MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective August 1, 1991.

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 17, 1991.

Tobacco product sales tax. Tax rate increased from 31 to 33 cents per pack effective January 1, 1991, and from 33 to 37 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Additional taxes imposed effective July 17, 1991.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

## MARYLAND

Tobacco product sales tax. Tax rate increased from 13 to 16 cents per pack effective June 1, 1991.

Individual income tax. Deduction for net capital gains to be phased out effective for tax years beginning after 1990.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective July 15, 1991. Additional fee increases were effective August 1, 1991. Operators' license fees increased effective July 15, 1991.

## MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1991, was 21 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

## MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

## MINNESOTA

General sales and gross receipts tax. Tax rate increased from 6 to 6.5 percent effective July 1, 1991.

Tobacco product sales tax. Tax rate increased from 38 to 43 cents per pack effective June 1, 1991.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

## MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989. Tax rate reverted to 4.225 percent effective July 1, 1990.

Motor vehicle and operators' license tax. Certificate of title fees increased effective July 1, 1991.

## MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1991.

## NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1991, was 23.7 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning after 1989, and again after 1990.

Corporation net income tax. Tax rates increased for tax years beginning after 1989. In addition, surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991.

## NEVADA

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

## NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990, and from 16 to 18 cents per gallon effective June 16, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

## NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990, and decreased for tax years beginning on or after July 31, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fees imposed effective July 1, 1990.

## NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

**NEW YORK**

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

Motor vehicle and operators' license tax. A 15 percent surtax imposed on motor vehicle registration fees effective August 1, 1991.

**NORTH CAROLINA**

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 16, 1991.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of September 30, 1991, was 22.6 cents per gallon.

Tobacco product sales tax. Tax rate increased from 2 to 5 cents per pack effective August 1, 1991.

Individual income tax. Tax rate increases became effective for tax years beginning after 1990.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

**NORTH DAKOTA**

General sales and gross receipts tax. Tax rate decreased from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate decreased from 30 to 29 cents per pack effective July 1, 1991.

**OHIO**

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective July 1, 1990, and from 20 to 21 cents per gallon effective July 1, 1991.

**OKLAHOMA**

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

**OREGON**

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective January 1, 1990, and from 18 to 20 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus was refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus was refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

**PENNSYLVANIA**

Tobacco product sales tax. Tax rate increased from 18 to 31 cents per pack effective August 19, 1991.

Individual income tax. Tax rate increased and surtax imposed effective July 1, 1991.

Corporation net income tax. Tax rate increased effective retroactively to January 1, 1991.

**RHODE ISLAND**

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1991, was 26 cents per gallon.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991.

Motor vehicle and operators' license tax. Tax for automobiles changed from a basis on vehicle weight to a flat fee effective March 16, 1990.

**SOUTH DAKOTA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1991, was 18 cents per gallon.

Corporation net income tax. Tax on banks changed from a flat rate to a graduated rate effective July 1, 1991.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990. In addition, some commercial motor vehicle fees increased effective July 1, 1991.



**TENNESSEE**

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

**TEXAS**

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990. In addition, a sales tax amnesty program was in effect February 11, 1991, through March 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Motor vehicle and operators' license tax. Motor carrier fees increased effective September 1, 1991.

Note: A tax amnesty was in effect from February 11, 1991, through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

**UTAH**

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 23 to 26.5 cents per pack effective July 1, 1991.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

**VERMONT**

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1991.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 17 to 18 cents per pack effective July 1, 1991.

Individual income tax. Tax rate increased from 25 to 28 percent of Federal tax liability for tax years beginning after 1989. In addition, a surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

**VIRGINIA**

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

Note: A general tax amnesty program was in effect from January 15, 1990, through March 31, 1990.

**WASHINGTON**

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990, and from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990.

**WISCONSIN**

Motor fuel sales tax. Tax rate increased from 20.8 to 21.5 cents per gallon effective April 1, 1990, and from 21.5 to 22.2 cents per gallon effective April 1, 1991.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991.

**WYOMING**

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990. In addition, registration fees for commercial vehicles increased effective January 1, 1991.

**DISTRICT OF COLUMBIA**

Tobacco product sales tax. Tax rate increased from 17 to 30 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Some tax rates were decreased and others increased effective July 1, 1990.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

## Appendix B.

# Social Insurance Taxes and Contributions

**Table B-1. Social Insurance Taxes and Contributions for Third Quarter 1991 and Prior Periods**

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions <sup>1</sup>
<b>QUARTER</b>									
<b>1991</b>									
3rd quarter. ....	95,360	63,460	6,796	18,120	<sup>2</sup> 1,110	<sup>2</sup> 11	3,785	1,371	707
2nd quarter. ....	111,667	72,547	7,756	20,044	<sup>2</sup> 1,135	<sup>2</sup> 11	7,060	2,485	629
1st quarter. ....	101,995	70,987	7,550	19,088	<sup>2</sup> 1,068	<sup>2</sup> 11	1,945	659	687
<b>1990</b>									
4th quarter. ....	84,328	58,507	6,270	15,591	<sup>2</sup> 1,098	<sup>2</sup> 9	1,505	814	534
3rd quarter. ....	92,165	61,794	6,651	16,452	<sup>2</sup> 1,072	<sup>2</sup> 11	3,934	1,595	656
2nd quarter. ....	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter. ....	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
<b>1989</b>									
4th quarter. ....	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter. ....	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter. ....	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter. ....	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
<b>1988</b>									
4th quarter. ....	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter. ....	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter. ....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter. ....	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
<b>1987</b>									
4th quarter. ....	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter. ....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter. ....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter. ....	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
<b>12 MONTHS ENDING</b>									
September 1991. ....	393,350	265,501	28,372	72,843	4,411	42	14,295	5,329	2,557
June 1991. ....	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991. ....	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990. ....	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990. ....	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990. ....	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990. ....	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989. ....	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989. ....	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989. ....	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989. ....	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988. ....	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988. ....	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988. ....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988. ....	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987. ....	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987. ....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987. ....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987. ....	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986. ....	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986. ....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986. ....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986. ....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

<sup>1</sup>Effective with 2nd quarter 1988, amounts include pension fund contributions.

<sup>2</sup>Allocation between retirement funds is estimated.